

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION AT DAYTON**

UNITED STATES OF AMERICA,

Petitioner,

:

Case No. 3:13-cv-146

-vs-

Magistrate Judge Michael R. Merz

:

TAMARA ABNER

Respondent..

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**ORDER ENFORCING INTERNAL REVENUE SERVICE SUMMONS**

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This case came on for hearing on May 31, 2013, on the Court's Order to Show Cause why the Internal Revenue Service Summons should not be enforced (Doc. No. 2) and the Order to Show Cause why Respondent should not be found in contempt of court for failure to comply with the Court's Order that she appear on April 24, 2013 (Doc. No. 6).

Respondent appeared with counsel. Upon advice of her right to consent to Magistrate Judge jurisdiction and she did so. The United States later also consented and the case has been referred under 28 U.S.C. § 636(c) (Doc. No. 7).

Respondent also agreed that she had no cause to show why the Internal Revenue Service Summons should not be enforced. The Court finds that Respondent resides in this judicial district and this Court accordingly has jurisdiction to enforce the Summons.

It is accordingly ORDERED, pursuant to 26 U.S.C. § 7402(b), that Respondent comply

with the Summons not later than June 17, 2013.

A hearing on the issue of whether Respondent should be held in contempt for failure to appear on April 24, 2013, is hereby set for 9:00 A.M. on Wednesday, June 19, 2013, in Courtroom No. 4, 200 West Second Street, Dayton, Ohio.

June 12, 2013.

s/ *Michael R. Merz*  
United States Magistrate Judge